









TENTH

ANNUAL REPORT

OF THE

AUDITING COMMITTEE

OF THE

RECEIPTS AND EXPENDITURES

OF THE

TOWN OF SWAMPSCOTT,

FOR THE

YEAR ENDING FEBRUARY 28, 1862.

LYNN:

H. S. COX, PRINTER,—REPORTER OFFICE,
NO. 22 EXCHANGE STREET.

1862.

REPORT OF THE AUDITING COMMITTEE.

To the Inhabitants of the Town of Swampscott :—

In conformity with the by-laws of the town, the Auditing Committee, in discharge of their official duty, have the honor to submit this, their tenth annual report of the receipts and expenditures, and a schedule of the property belonging to the town.

The total amount of the bills paid during the year was \$7,130.80, including bills contracted by the former town government, to the amount as follows, viz. :—

Selectmen's department,	\$99 02
School department,	48 97
Poor department,	73 11
Fire department,	36 32
Cemetery department,	4 00
Town House department,	230 48
Unpaid orders,	273 77
 Total,	 \$765 67

The Assessors' valuation of estates in the town, May 1, 1861, was as follows :— Real estate, \$729,300 ; personal estate, \$324,-227. Number of polls, 349. Tax assessed, \$6528.60 — including State tax, \$351.00 ; County tax, \$1401.90.

The total amount of the town debt is as follows, viz. :—

Notes on demand, Nathaniel F. Burrill, (5 per ct.)	\$5000 00
Notes on demand, Elizabeth P. Proctor,	600 00
Notes on demand, John Stanley,	450 00
Notes on demand, Blaney & Phillips.	395 00
Notes on demand, John Proctor,	400 00
Notes on demand, J. A. Knowlton,	800 00
Notes on time, five years, M. C. Pratt,	2000 00
Notes on time, fifteen months, M. C. Pratt,	800 00
Notes on time, two years, John I. Phillips, (5½ per ct.)	400 00
Notes on time, two years, Sally Phillips, (5½ per ct.)	350 00
Outstanding orders,	1604 64
 Total,	 \$12,199 64

The balance of taxes uncollected, in the hands of the Collectors, is as follows, viz. :—

William Fuller, 1857,—	\$127	35
John W. Brooks, 1859,—	11	50
John W. Brooks, 1860,—	180	67
John W. Brooks, 1861,—	924	28

		\$1243
Amount due from State, from Volunteer Relief Fund,—	1279	13

Total,—		\$2522
		93

The total value of the public property of the town is \$15,-840.51.

Your Committee find, at the close of this year, an unusual amount of outstanding orders, which is partly accounted for by the large amount of uncollected taxes, as also by the large sum drawn from the treasury for the relief of the families of volunteers. The amount furnished to the families of volunteers is in accordance with the law of the State, and also with a vote of the town in relation to the same. The amount of \$1279.13, due from the State, will probably be reimbursed during the present month, which will enable the Treasurer to meet all demands promptly.

The expenditures of the town, the past year, appear larger than they otherwise would, owing to the large amount of bills that remained unpaid by former boards. In addition to this, the State and County tax, which last year was \$915.90, is this year, \$1752.-90 — being an increase of \$837.00.

In conclusion, we would express our unqualified approbation of the manner in which the accounts of the Selectmen have been kept during the past year; and would also tender our sincere thanks to that board, and to the Town Clerk, for the ready and courteous assistance rendered us in the discharge of our duties.

SAMUEL O. INGALLS,
JOSEPH BRACKETT, }
E. E. BOYNTON,* } *Auditing Committee.*

Swampscott, March 3, 1862.

* Absent, in the Union army.

RECEIPTS AND EXPENDITURES.

SELECTMEN'S DEPARTMENT.

EXPENDITURES.

Henry S. Cox, printing Auditing Committee's Report, 1860,-----	\$30 50
Wm. W. Kellogg, printing circulars, 1860,-----	3 50
J. C. Stickney, professional services, 1860,-----	10 00
S. O. Ingalls, services Auditing Committee, 1860,-----	5 00
E. E. Boynton, same, 1860,-----	5 00
S. O. Ingalls, writing up Selectmen's books, 1860,-----	3 00
H. S. Cox, printing tax bills,-----	3 50
W. T. Pierce, distributing Reports, 1860,-----	2 50
George Towns, expressage, 1860,-----	13 62
John Chapman, services Walcott & Grady case,-----	6 50
John Chapman, insurance on Town House,-----	16 40
George Towns, expressage,-----	3 50
W. Thompson, professional services,-----	1 88
J. L. Fairbanks, valuation paper,-----	1 12
John Chapman, coffin for body of man picked up by schooner D. C. Baker,-----	6 00
Rufus Delano, burial services for same,-----	4 00
S. Kennison, sawing and splitting wood,-----	80
D. P. Stimpson, postage,-----	1 05
W. Widger, cleaning weights and measures,-----	2 00
S. H. Wardwell, paid for recording deed,-----	75
City of Salem, boundary stones,-----	2 18
George Phillips, teaming book-case, &c., 1860,-----	3 00
American flag for Town House,-----	25 00
J. Faxon, music for celebration,-----	17 10
Robert Harris, labor,-----	7 00
J. B. Granger, land rent for pound,-----	10 00
Henry Kendrick, land rent for life-boat house,-----	8 00
Joseph Blaney, land rent for engine house,-----	18 00
J. L. Seger, paid for freight, stationery, &c.,-----	2 55
<i>Amount carried forward,</i> -----	<hr/> \$213 45

<i>Amount brought forward,</i>	\$213 45
J. L. Seger, collecting and recording births, marriages and deaths,	15 90
John P. Palmer, services as chairman of Selectmen,	50 00
S. H. Wardwell, services as Selectman,	25 00
Joseph Stanley, the same,	25 00
E. E. Boynton, services as chairman of Assessors,	45 00
Joseph Stanley, services as Assessor,	15 00
John W. Brooks, services as Treasurer and Collector,	100 00
J. L. Seger, services as Town Clerk,	50 00
 Total,	 \$539 35

SCHOOL DEPARTMENT.

RECEIPTS.

Appropriation,	\$2300 00
Received of Commonwealth, from School Fund,	50 31
Received of City of Salem, for schooling,	6 00
 Total,	 \$2356 31

EXPENDITURES.

F. O. Ellis, teacher Grammar school,	\$742 35
Louisa C. Martin, assistant teacher Grammar school,	153 65
R. B. Richardson, the same,	23 00
Ellen F. Baker, the same,	70 83
Jane H. Martin, teacher Intermediate school,	237 00
Mary E. Ingalls, teacher Primary school,	225 00
Clara W. Woodbury, teacher Beach school,	237 00
Mary L. Huggins, teacher Farm school,	200 00
Simon Wilkins, care of Grammar school-house,	89 00
Simon Wilkins, care of privy,	14 67
Simon Wilkins, sawing, splitting and carrying in wood,	10 50
Simon Wilkins, repairing coal-pen,	1 00
Betsy Galucia, care of Beach school-house,	15 00
Betsy Galucia, care of privy,	2 00
John Casey, care of Farm school-house,	19 85
John Casey, sawing and splitting wood,	1 50
Henry S. Cox, printing School Report, 1860,	39 35
Robert Harris, coal, 1860,	6 62
Thing & Rowe, wood and coal,	115 73

Amount carried forward, \$2204 05

<i>Amount brought forward,</i>	\$2204 05
John Washburn, teaming wood and coal,	11 75
J. A. Ryder, stove for Beach school-house,	20 33
J. A. Ryder, stove for Grammar school-house,	9 25
William O. Haskell, chairs, &c.,	13 50
F. O. Ellis, ink, crayons, &c.,	7 65
W. Thompson, sundries,	4 75
Benjamin Cole, labor and stock,	80
Ivory Emmons, labor,	2 25
S. T. Beers, services,	3 00
P. Holden, sundries,	8 33
Mrs. McGrath, labor, 1860,	3 00
S. O. Ingalls, services as Secretary of School Committee,	38 00
J. B. Clark, services as Chairman of School Committee,	33 00
P. Holden, services as School Committee,	10 00
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Total,	\$2369 66

VOLUNTEER RELIEF FUND.

RECEIPTS.

Appropriation,	\$800 00
Amount due from State,	1263 30
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Total,	\$2063 30

EXPENDITURES.

J. A. Millett's family,	\$205 00	due from State	\$123 00
E. Marsh, Jr., family,	150 00	due from State	75 00
G. Horton, Jr., family,	205 00	due from State	123 00
E. N. Wilkins family,	55 42	due from State	29 40
W. Bowman's family,	82 00	due from State	42 28
T. L. Glass's family,	36 00	due from State	36 00
J. B. Harris's family,	80 00	due from State	80 00
J. Nisbett's family,	74 00	due from State	74 00
S. S. Stone's family,	74 00	due from State	74 00
Zachariah Small's family,	31 71	due from State	31 74
Michael Burke's family,	70 66	due from State	70 66
Michael Haley's family,	76 00	due from State	76 00
J. R. Merritt's family,	94 27	due from State	47 13 .
Wm. Widger's family,	117 60	due from State	58 80
W. D. Hammond's family,	58 00	due from State	58 00
E. E. Boynton's family,	203 60	due from State	62 40
M. Fitzgerald's family,	95 03	due from State	82 00
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<i>Amount carried forward,</i>	\$1708 29		\$1143 41

<i>Amount brought forward,</i>	\$1708 29	\$1143 41
B. A. Lewis's family,-----	72 00	due from State----- 36 00
D. C. Bunting's family, -----	44 00	due from State----- 22 00
W. N. Quiner's family,-----	13 00	due from State----- 13 00
T. H. Dennis's family,-----	8 00	due from State----- 8 00
Patrick Milan's family,-----	8 00	due from State----- 8 00
C. H. Fairbanks' family, --	8 00	due from State----- 8 00
H. W. Wardwell's family, -	16 00	due from State----- 16 00
Peter A. Martin's family, -	11 72	due from State----- 11 72
A. A. Blaney's family, ---	10 00	due from State----- 5 00
Bartlett Shaw's family, ---	8 00	due from State----- 8 00
Thomas Manning's family, -	4 21	-----
G. B. Hamlin, circulars, --	2 25	-----
 Total,-----	\$1913 47	\$1279 13

POOR DEPARTMENT.

RECEIPTS.

Appropriation, -----	\$300 00
Isaac Newhall, labor of J. Proctor, 2d, -----	24 56
P. F. Johnson, labor of J. Fuller, -----	5 75
 Total,-----	\$330 31

EXPENDITURES.

Thing & Rowe, furnishing fuel to sundry persons,*-----	\$61 64
Desiah Phillips, board for J. Fuller,-----	156 00
Philip J. Edge, professional services for same,-----	3 62
F. A. Tweed, repairing boots and shoes for same,-----	2 25
Otis Ingalls, sundries for same,-----	17 31
W. D. Brackett, Jr., clothing for same,-----	12 09
City of Lynn, bills for J. Proctor, 2d, 1860,-----	60 86
P. Holden, sundries for J. Proctor, 2d, -----	32 72
James Dillon, transporting J. Proctor, 2d, to Lynnfield,	3 00
Henry Simonds, house rent for Mrs. J. Proctor, 2d,-----	10 02
City of Lynn, bills for Frank Cole,-----	120 58
Dr. W. B. Chase, medical attendance and medicine for Mrs. Lydia Leavitt, -----	48 15
George Towns, spirituous liquors for same,-----	7 13
C. Y. McIntire, board for L. Leavitt and children, &c.,-	65 62
Charles Leavitt, the same, -----	73 00
 <i>Amount carried forward,</i> -----	\$673 99

* The amount of \$12.95 to be reimbursed by the town of Marblehead.

<i>Amount brought forward,</i> -----	\$673 99
Rebecca Pope, the same,-----	16 50
D. P. Stimpson, sundries for same,-----	1 88
M. G. Proctor, house rent for same.-----	9 00
Rufus Delano, funeral expenses, coffin, &c.,-----	13 00
John Washburn, horse hire,-----	9 00
Otis Ingalls, for goods delivered to N. Witham's family,*	31 00
D. P. Stimpson, for goods delivered to W. D. Hammond's family,*-----	13 86
Rufus Delano, burial expenses and coffin for McIntire's child, -----	6 50
Rufus Delano, burial expenses for M. Waters' child, -----	3 00
John Chapman, two coffins for Mr. Neagle's children, -----	8 87
John Chapman, coffin and plate for J. Galucia, 1860,-----	9 25
S. O. Ingalls, writing up Overseers' books, 1860,-----	3 00
W. Thompson, professional services,-----	50
W. A. Phillips, services as Chairman of Overseers,-----	38 00
 Total,-----	 \$837 35

FIRE DEPARTMENT.

RECEIPTS.

Appropriation, -----	\$200 00
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EXPENDITURES.

D. P. Stimpson, sundries, 1860,-----	12 41
C. A. Morris, labor, &c., 1860,-----	1 56
T. H. Durgin, steward, 1860,-----	5 00
N. Galucia, steward, 1860,-----	10 00
N. Galucia, steward, 1861,-----	10 00
Hunneman & Co., repairs, 1860,-----	7 35
D. P. Stimpson, sundries,-----	1 55
J. M. Riggs, labor, &c.,-----	4 00
E. N. Wardwell, services as Engineer,-----	1 50
John Smith, the same,-----	1 50
Charles W. Haskell, the same,-----	1 50
Poll taxes refunded to members of Atlantic, No. 1, -----	90 00
 Total,-----	 \$146 37

* The amount of these bills to be reimbursed by the town of Marblehead.

POLICE DEPARTMENT.

EXPENDITURES.

Wm. Widger, constable services,	\$12 74
N. Galucia, the same,	5 50
Total,	\$18 24

IMPROVEMENT ON PUBLIC BUILDINGS
AND GROUNDS.

EXPENDITURES.

Briggs Delano, repairs on school-houses,	\$32 16
John Chapman, labor, stock, &c., on flag-staff,	12 03
George Brine, labor on same,	4 50
Patrick Hart, labor on same,	5 50
J. K. Snow, labor on same,	5 00
Joseph Breed, 2d, stock for same,	6 26
F. O. Ellis, school-house flag-staff,	7 13
Isaiah Alden, repairs on Beach school-house,	4 08
Wm. Rowell, repairs on same,	3 00
C. A. Morris, painting and varnishing,	5 75
Total,	\$85 41

CEMETERY DEPARTMENT.

RECEIPTS.

Appropriations,	50 00
Received from Joseph Stanley, for hay,	5 00
C. H. Worthen, lot in cemetery,	5 00
C. A. Chapman, the same,	10 00
James Harding, the same,	10 00
Total,	\$80 00

EXPENDITURES.

J. G. Phillips, Jr., labor,	44 37
Rufus Delano, labor, &c.,	3 25
Waldo Thompson, acknowledging deeds for 1854,	4 00
Total,	\$51 62

HIGHWAY DEPARTMENT.

RECEIPTS.

Appropriation,	\$600 00
Special appropriation for sidewalks,	100 00
Total,	\$700 00

EXPENDITURES.

Robert Harris, Surveyor of Highways, for repairs,	673 62
John Brown, furnishing covering stones,	24 16
Paul Newell, for plank and teaming,	1 33
Total,	\$699 11

TOWN HOUSE DEPARTMENT.

RECEIPTS.

S. T. Beers, rent of hall,	\$107 00
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EXPENDITURES.

W. O. Haskell, furniture, 1860,	188 70
John Chapman, labor and stock, 1860,	35 99
John Chapman, insurance, per contract, 1860,	5 79
P. Holden, fluid, oil, &c.,	34 14
W. Thompson, sundries,	11 71
D. P. Stimpson, the same,	6 70
E. Leland, chandalier brackets, &c.,	50 00
S. H. Wardwell, curtains, fixtures, &c.,	10 92
Thing & Rowe, fuel,	4 65
C. A. Morris, painting, &c.,	15 93
Ivory Emmons, labor and stock,	5 07
A. F. Nisbett, repairs on flag,	62
S. T. Beers, services as janitor,	25 00
Quincy Mutual Fire Insurance Company,	75 00
Total,	\$470 22

RECAPITULATION OF APPROPRIATIONS, RECEIPTS AND EXPENDITURES.

School department, appropriation and receipts,-----	\$2356	31
Volunteer Relief Fund, appropriation,-----	800	00
Poor department, appropriation and receipts,-----	330	31
Fire department, appropriation,-----	200	00
Highway department, appropriation,-----	700	00
Cemetery department, appropriation and receipts,-----	80	00
Town House department, receipts,-----	107	00
Miscellaneous departments, receipts,-----	1650	00
Total,-----	\$6223	62

EXPENDITURES.

Selectmen's department,-----	\$539	35
School department,-----	2369	66
Volunteer Relief Fund,*-----	1913	47
Poor department,-----	837	35
Fire department,-----	146	37
Police department,-----	18	24
Highway department,-----	699	11
Improvement on Public Buildings and Grounds,-----	85	41
Cemetery department,-----	51	62
Town House department,-----	470	22
Total,-----	\$7130	80

* Of this amount, \$1263.30 is to be reimbursed by the State.

Dr. Town of SWAMPSOTT in Account with F. O. ELLIS, Book Agent.

C.R.

To merchandize on hand,	\$50 98	By cash paid for merchandize,	\$70 16
To cash on hand,	27 50	By books returned,	13 73
To merchandize purchased,	70 16	By books charged to town,	2 25
To balance due Agent,	4 07	By outstanding bill of Merritt's,	18 00
		By merchandize on hand,	40 51
		By cash on hand,	8 06
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	\$152 71		\$152 71

F. O. ELLIS, Book Agent.

SWAMPSOTT, FEBRUARY 28, 1862.

Dr. Town of SWAMPSOTT in Account with WM. FULLER, Collector.

C.R.

To taxes collected, 1861,	\$7 16	By balance committed for collection, 1861,---	\$134 51
To taxes uncollected, 1861,	127 35		
	<hr/>		<hr/>
	\$134 51		

WM. FULLER, Collector.

SWAMPSOTT, FEBRUARY 28, 1862.

Dr. TOWN OF SWAMPSOCOT in Account with J. W. Brooks, Collector. Cr.

To taxes collected, 1858, -----	\$1 77	By balance committed, 1858,-----	7 02
To taxes collected, 1859, -----	6 57	By balance committed, 1859,-----	19 22
To taxes collected, 1860, -----	360 53	By balance committed, 1860,-----	586 50
To taxes collected, 1861, -----	5180 72	By balance committed, 1861,-----	6528 60
To taxes abated, 1858, -----	5 25		
To taxes abated, 1859, -----	1 15		
To taxes abated, 1860, -----	45 30		
To taxes abated, 1861, -----	423 60		
To taxes uncollected, 1859, -----	11 50		
To taxes uncollected, 1860, -----	180 67		
To taxes uncollected, 1861, -----	924 28		
		-----	\$7141 34
		-----	\$7141 34

J. W. BROOKS, Collector.

SWAMPSOCOT, FEBRUARY 28, 1862.

Dr. Town or Swampscott in Account with J. W. Brooks, Treasurer. Cr.

To cash paid Selectmen's orders, 1860, -----	\$176 15	By cash in treasury, -----	\$41 08
To cash paid Overseers' orders, 1860, -----	97 62	By cash from E. B. Phillips, temporary loan, 1755 00	
To cash paid Selectmen's orders, 1861, -----	4865 66	By cash from M. C. Pratt, -----	800 00
To cash paid Selectmen's orders, 1861, -----	673 68	By cash from J. A. Knowlton, -----	800 00
To cash paid County tax, -----	1401 90	By cash from John I. Phillips, -----	400 00
To cash paid State tax, -----	351 00	By cash from Sally Phillips, -----	350 00
To cash paid E. B. Phillips, temporary loan, 1755 00	552 23	By cash from Massachusetts School Fund, -----	50 31
To cash paid interest on notes, -----	53 21	By cash from City of Salem, -----	6 00
To balance in treasury, -----		By cash from Overseers of Poor, -----	30 31
		By cash from S. T. Beers, rent of Town Hall, -----	107 00
		By cash from J. Harding, lot in Cemetery, -----	10 00
		By cash from C. H. Chapman, lot in Cemetery, -----	10 00
		By cash from C. W. Worthing, lot in Cemetery, -----	5 00
		By cash from Jos. Stanley, hay in Cemetery, -----	5 00
		By cash from Wm. Fuller, taxes, -----	7 16
		By cash from J. W. Brooks, taxes, 1858, -----	1 77
		By cash from J. W. Brooks, taxes, 1859, -----	6 57
		By cash from J. W. Brooks, taxes, 1860, -----	360 53
		By cash from J. W. Brooks, taxes, 1861, -----	5180 72
			<hr/>
			\$9926 45

J. W. BROOKS, *Treasurer.*

SWAMPSCOTT, FEBRUARY 28, 1862.

SCHEDULE OF PUBLIC PROPERTY.

Town House and lot,	\$5500 00
Grammar school-house and lot,	4500 00
Beach school-house and lot,	1100 00
Farm school-house and lot,	1200 00
Engine house,	300 00
Atlantic Engine, No. 1,	1000 00
Hose carriage and hose,	300 00
Life-boat house,	100 00
One hearse and house,	300 00
School books in agent's hands,	40 51
Swampscott Cemetery and improvements,	1500 00
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Total,	\$15,840 51

SWAMPSCOTT PUBLIC LIBRARY



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